STATE OF IOWA

DEPARTMENT OF COMMERCE

UTILITIES BOARD

IN RE: WALNUT TELEPHONE COMPANY	DOCKET NOS. TCU-03-12 TF-04-109
	CERTIFICATE NO. 0281

CERTIFICATE

(Issued May 3, 2004)

On September 25, 2003, the Utilities Board (Board) issued an order in Docket No. TCU-03-12 approving the application for a certificate of public convenience and necessity, pursuant to Iowa Code § 476.29, to Walnut Telephone Company (Walnut). In the order, the Board stated that Walnut would be issued a certificate when it had an approved tariff on file with the Board.

On April 6, 2004, Walnut filed a proposed local exchange tariff. The proposed tariff, identified as Docket No. TF-04-109, contains the terms, conditions, and rates for Walnut's local exchange service. An order approving the proposed tariff and issuing a certificate is being issued concurrently with this certificate. Since Walnut will have an approved tariff to provide local exchange service, the Board will issue Certificate No. 0281 authorizing Walnut to provide local exchange service in the listed exchanges.

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IT IS THEREFORE ORDERED:

This certificate of public convenience and necessity, issued pursuant to Iowa Code § 476.29(1), authorizes Walnut Telephone Company to furnish local telephone service in the exchanges as shown by its tariffs as currently and subsequently approved.

	UTILITIES BOARD
	/s/ Diane Munns
ATTEST:	/s/ Mark O. Lambert
/s/ Judi K. Cooper Executive Secretary	/s/ Elliott Smith

Dated at Des Moines, Iowa, this 3rd day of May, 2004.